

Terms of Reference for External Audit of the Global Fund (TGF) Supported Program and Statutory Financial Statements

Principal Recipient (PR):	Eurasian Coalition on Male Health
TGF Grant Number:	QMZ-H-ECOM-1145
Title of Program:	Right to Health: Community Actions to Increase Access of MSM and Transgender People to HIV Services in Central and Eastern Europe and Central Asia
Period covered by the audit:	January 01, 2017 – December 31, 2017

1. Introduction

1.1. Program Entities:

Principal Recipient (PR)

Eurasian Coalition on Male Health (ECOM) is an international non-governmental association, located in Tallinn, Estonia. It is a membership-based association, open for non-profits and individuals working in the field of human immunodeficiency virus (HIV) prevention and treatment for gay men and other men who have sex with men, and transgender people, in the region of Eastern Europe and Central Asia (EECA). Currently, the network is made up of 57 members from 13 countries, ranging from Latvia to Kyrgyzstan.

ECOM aims to create favourable conditions to ensure that men who have sex with men and transgender people have access to evidence based and human rights oriented services in the field of sexual and reproductive health, including HIV prevention and treatment.

ECOM is a recipient of the grant funds from the Global Fund to Fight AIDS, Tuberculosis and Malaria; the Global Forum on MSM & HIV; Robert Carr Civil Society Networks Fund and other donors.

ECOM's 2017 annual budget is approximately EUR 1.4 million.

Sub-Recipients (SRs)

TGF grant is implemented in 5 countries, with SRs in each: Armenia, Belarus, Georgia, Kyrgyzstan and Macedonia.

Though the target countries that are participating in this program is limited to those five described above, there are several regional events and activities for which expanded engagement is utilized. The expanded engagement is open to community representatives or organizations from the remaining ECOM member countries: Azerbaijan, Estonia, Kazakhstan, Moldova, Russian Federation, Tajikistan and Ukraine.

There are 5 main SRs with the approximate annual budget of EUR 50 thousand each:

- Public Union “Kyrgyz Indigo”, Kyrgyzstan
- Association for Support of People Living with HIV “Strong Together”, Macedonia
- Humanitarian NGO “New Generation”, Armenia

- NPLE “Equality Movement”, Georgia
- Republican Youth Public Association “Vstrecha”, Belarus

There are also EUR 10 thousand grant provided to Public Organization “LGBT Association “LIGA”, Ukraine and EUR 60 thousand provided to various organizations of the target and expanded engagement countries.

Total amount of funds, forecasted for disbursement by PR to SRs in 2017 equals to EUR 320 thousand.

1.2. Program Background:

Recognizing the challenge of the disproportionately low access to HIV services of men who have sex with men (MSM) and transgender people in Central and Eastern Europe and Central Asia (CEECA), the Eurasian Coalition on Male Health (ECOM) has developed a regional program “Right to Health: Community Actions to Increase Access of MSM and Transgender People to HIV Services in Central and Eastern Europe and Central Asia.”

The goal of this program is to contribute to an increased uptake and retention across the continuum of HIV care for MSM and transgender people in Central and Eastern Europe and Central Asia.

Strategies of the program are:

- To contribute to increasing MSM and transgender community participation in decision-making in national HIV responses.
- To contribute to building the capacity of MSM and transgender organizations by strengthening organizational structures, technical competence and fundraising capacity.
- To strengthen enabling environments for HIV services for MSM and transgender people, through fighting stigma and discrimination, promoting and protecting human rights, and removing legal and policy barriers.

On 24 November 2016 ECOM signed the agreement with the Global Fund for implementation this regional program. Total amount of funding for the period from 1 January 2017 to 31 December 2019 is budgeted at the level of up to USD 2 999 thousand.

Total ECOM forecasted expenditures in 2017 for the project are USD 1 118 thousand (including disbursement to SRs).

2. Objectives of the Audit

2.1. The **objective of the audit** of the Grant Program Financial Statements (GPFS) is to enable the auditor to express an independent professional opinion on:

- Whether the financial position of the grant programs at the end of the reporting period and of the funds received and expenditures for the reporting period, are presented fairly in all material respects by the PR and SRs in the GPFS and in accordance with the applicable accounting framework;
- Whether, in all material respects, the grant funds have been used in conformity with the provisions of the Grant Agreement, including the approved budget and workplan and any amendments thereto as contained in implementation letters;
- Whether the GPFS agree with the program accounts (books of account) which provide the basis for preparation of the GPFS and reflect the financial transactions of the program, as maintained by the program implementing entities;

- iv. Whether the GPFS agree or reconcile with other information reported by PR to GF i.e. Progress Updates and Enhanced Financial Reports.

2.2. The **objective of the audit** of the statutory financial statements is to enable the auditor to express an independent professional opinion on:

- i. Whether the financial statements of the ECOM for the year ended December 31, 2017 are presented fairly in all material respects in conformity with Estonian generally accepted accounting principles;
- ii. Evaluate the ECOM internal controls, assess control risk, and identify significant deficiencies including material weaknesses;

3. Responsibility for the preparation of Financial Statements.

Management of PR is responsible for the preparation of the Financial Statements.

4. Financial Statements

4.1. Grant Program Financial Statements (GPFS)

- i. In the currency of the grant agreement, a Special Purpose **Statement of Financial Performance** (Cash Receipts and Payments) showing GF funds received, any other income received and all grant expenditures. Grant expenditures should be reported against the budget as defined in the grant agreement for the period with the actual expenditure allocated to the same budget categories disclosed for the implementing entity;
- ii. **A Statement of financial position;**
- iii. A Special Purpose Supplementary **Schedule on movements in balances of sub-recipients** providing information on (1) funds disbursed to sub-recipients, (2) expenditures incurred by sub-recipients and (3) outstanding fund balances of sub-recipients at the beginning and at end of the reporting period.
- iv. Supplementary **Schedule, providing list of non-current assets**, purchase from the Global Fund funds.
- v. Any other footnotes applicable;

4.2. Full set of statutory financial statements, prepared under Estonian Accounting Standards (Estonian GAAP):

- i. A Statement of financial position;
- ii. A Statement of comprehensive income;
- iii. A Statement of cash flows;
- iv. A Statement of equity;
- v. Notes to the financial statements in accordance with Estonian GAAP.

5. Audit Standards and Scope of Work

5.1. The minimum requirement is that the audit will be carried out in accordance with International Standards on Auditing (ISA) and will include such tests and controls as the auditor considers necessary under the circumstances.

5.2. As part of the audit testing procedures, particular attention should be paid to the following areas:

- i. **Compliance with applicable legislation**– Verify that the transactions comply in all material respects with any applicable framework;
- ii. **Grant expenditures** - Funds received by the PR from the Global Fund or generated by the Program's funds, were spent in conformity with the approved budget and workplan existing at the time of the expenditure and in line with provisions of the Grant Agreement, including any applicable grant conditions (as amended by any Implementation Letters), and only for the purposes for which the funds were provided;
- iii. **System of internal controls** - Assessment of the adequacy and effectiveness of the accounting and overall internal control system to monitor expenditures at all levels of the Program and other financial transactions including special attention to the adequacy and effectiveness of controls around cash transactions;
- iv. **Follow up on the status of findings of previous audit reports** – The auditor should take into account management's actions to address the findings of previous audits, including external audit, relevant internal audits and audits issued by the Office of the Inspector General (OIG) of the Global Fund;
- v. **Designated bank accounts** - Where designated accounts have been used by PR and SRs, they have been maintained and operated in accordance with the provisions of the Grant or sub-grant agreement and in accordance with the Global Fund's rules and procedures;
- vi. **Safeguarding of assets** - Verify that the PR has put in place mechanisms for the tracking and safeguarding of assets purchased with grant funds and that they are being used for the intended purposes. Verify that Program's fixed assets register exists, is maintained in accordance with the Grant agreement; that property rights or related beneficiaries' rights are established in accordance with the Grant's conditions;
- vii. **Disbursements to SRs** - Verify that disbursements made by the PR to SRs are in line with the SR sub-grant agreements and the approved work plan and budget. Verify that the PR follows adequate process for validating expenditure reports submitted by the SRs;
- viii. **Data retention and supporting documentation** - Necessary supporting documents, records, and accounts have been retained in compliance with provisions of the Grant Agreement. Procedures exist for security and management of electronic data (backup systems and procedures, etc.);
- ix. **Goods and services** - have been procured transparently, competitively and in accordance with the Grant Agreement and relevant procurement Guidelines approved by TGF;
- x. **Procurement systems for pharmaceutical and health products** – Verify the evidence that procurement transactions were undertaken in accordance with the grant agreement and the organization's policies and procedures;
- xi. **Value for Money** – review grants expenditures with due attention to economy and efficiency.

6. Auditor's reports

- 6.1. In preparing the audit report, the auditor in accordance with ISA will issue an audit opinion on the financial statements.
- 6.2. The auditor is expected to submit to ECOM:
 - 6.2.1. The auditor's report on the **Grant Program Financial Statements** (Report 1), including opinion on whether the Grant Program Financial Statements, presents fairly, in all material respects, the fund balance as at 31 December 2017, and revenues, and expenditures incurred for the year ended 31 December 2017.
 - 6.2.2. The auditor's report on the **Statutory Financial Statements** (Report 2), including opinion on whether the statutory financial statements present fairly, in all material respects,

the financial position of PR as of 31 December 2017, and its financial performance and cash flows for the year then ended in accordance with Estonian Accounting Standards.

6.3. Report 1 and Report 2 should be provided separately and each accompanied with the particular Management Letter.

7. Management Letter.

7.1. In addition to each audit report, the auditors will prepare Management letter in which they shall:

- i. Set out any instances of non-compliance with the Grant agreement that were noted by the auditors in the course of their work to form an opinion on the GPFS;
- ii. Provide a schedule of ineligible and unsupported expenditures identified by the auditors in the course of their work;
- iii. Comment on instances of non-compliance in the accounting records, procedures, systems and controls that were examined during the course of the audit with particular reference to ineligible expenditures and systematic weaknesses;
- iv. Provide recommendations to address the observed deficiencies and areas of weakness in systems and controls which may be effected promptly;
- v. Communicate matters that have come to their attention during the audit which might have a significant impact on the implementation and sustainability of the grant program;
- vi. Report on the implementation status of recommendations contained in previous audit reports;
- vii. Include responses made by the PR management in discussing audit recommendations, along with a timeline for implementing agreed recommendations. In cases where either the PR does not accept an audit finding or the auditor disagrees with the adequacy of the management response, the management report will acknowledge that disagreement. All observations and recommendations will be discussed with PR management before the letter is finalized.

7.2. It must be clearly noted in the Management Letter that it is a confidential document and must be treated as such.

7.3. The Management letter should state that the auditor acknowledges and agrees that the Management Letter shall be shared with Global Fund and the Local Fund Agent (LFA) on a confidential basis.

7.4. The Management letters should use a system of grading points depending on their level of severity in line with that proposed in the Global Fund's *Guidelines for the annual audits of PRs' and SRs' financial statements*.

8. Terms of performance

The selected audit firm will also be granted timely, full and unrestricted access to PR's (and SRs') financial management system, accounting record, asset, property and personnel that may assist in clarifying any matter related to the audit.

Deadlines of the audit arrangements:

- | | |
|-------------------------------------|-------------------------------------|
| • Contract negotiation and signing: | by December 16 th , 2017 |
| • Draft Audit reports: | by March 17 th , 2018 |

- Draft Management Letter: by March 24th, 2018
- Final Audit report and Management letter: by March 30th, 2018

The auditors' reports will be provided directly to PR. PR should share the Draft Audit report and the Draft Management letter with the GF prior to final authorization of reports by PR management.

The original Management letter and Auditor's reports of **GPFS** shall be prepared in English in 2 copies.

The original Management letter and Auditor's reports of **statutory financial statements** shall be prepared both in English and Estonian in 2 copies.

The auditor should be aware of the GF's Code of Conduct for Suppliers and comply with its provisions, namely Auditor shall cooperate with the Global Fund, its Office of the Inspector General, and other authorized agents or authorized representatives of the Global Fund, as the case may be, to allow access to relevant Auditor's staff engaged in performance of the services, Deliverables provided to the Client and documents received from the Client during performance of the services under this Agreement. No access shall be granted to Auditor's working papers.

9. Available documents and facilities

- 9.1. PR will provide the auditor with unrestricted access to all books and records pertaining to the grant. An indicative list of the documents which may be requested by the auditor includes
 - i. The grant program financial statements;
 - ii. Grant and sub-grant agreements;
 - iii. Main supporting schedules to the financial statements including: income and expenditure, assets and liabilities, cash records;
 - iv. Interim monthly or quarterly grant activity reports (programmatic as well as financial);
 - v. General ledger, cash book, other important books and records;
 - vi. Original supporting documentation to all reported expenditures (invoices, full support for all procurement of health products or other procurements requiring tender procedures, payrolls, bank vouchers, journal vouchers, bank statements etc.);
 - vii. Bank statements;
 - viii. Important correspondence between the Global Fund and PR, PR and SRs pertaining to grant implementation matters;
 - ix. Financial procedures manuals, systems descriptions or any other documentation explaining the processes contributing to the production of reliable financial reports and maintaining internal control;
 - x. Internal audit reports relevant to GF expenditures or any systems, governance or other issue which impinges on GF grants.
- 9.2. It is recommended as part of auditing requirements on understanding the nature of the entity's operations, that the auditors familiarize themselves with the following:
 - i. GF's Guidelines for the annual audits of Global Fund Grant Program Financial Statements: Guidelines and Tools - The Global Fund to Fight AIDS, Tuberculosis and Malaria;

- ii. Grant agreements between PR and the Global Fund and sub-grant agreements concluded by PR with SRs; implementation letters and written procedures approved by donors; management letters provided by the Global Fund. Confirmation of amounts disbursed and outstanding at the Global Fund should also be obtained;
- iii. Reports submitted by PR to the GF (e.g. Progress Update and Disbursement Request – PU/DR, Annual Financial Report – AFR);
- iv. Progress Updates (PU/DRs), including Annual Financial Report (AFR), and Management Letters. Confirmation of amounts disbursed and outstanding at the Global Fund should also be obtained;
- v. PR's approved Finance, Procurement, SRs' Management and other relevant Manuals
- vi. It is also recommended to obtain an understanding of the Proposal under which the grant is being implemented.
- vii. The sub-agreements between the PR and other implementing entities, as applicable
- viii. Any previous audits, financial reviews, etc., that directly relate to the objectives of the audit
- ix. The auditors are strongly encouraged to contact the LFA prior to preparing the audit plan enabling the LFA to highlight any key weaknesses and areas of concern upfront. During the course of the audit, the Auditors are encouraged to contact the LFA as and when needed to obtain any additional information/clarifications.

10. Key contacts

PR:

[Will be provided confidentially to the auditor]

SRs:

- 1. SR 1 [Will be provided confidentially to the auditor]
- 2. SR 2 [Will be provided confidentially to the auditor]
- 3. SR 3 [Will be provided confidentially to the auditor]
- 4. SR 4 [Will be provided confidentially to the auditor]
- 5. SR 5 [Will be provided confidentially to the auditor]
- 6. Other SRs (If applicable)

Annex 1: General Guidelines for Management Letter (M/L)

The following is a general guide on the essential elements of the M/L and should not be viewed as an exhaustive list of requirements. Guidance should be sought from the IAASB's:

- i. standard on communicating management letter issues to those charged with governance of an entity: http://web.ifac.org/download/ISA_260_standalone_2009_Handbook.pdf
- ii. also that on reporting internal control deficiencies:
http://web.ifac.org/download/ISA_265_standalone_2009_Handbook.pdf.

A typical M/L format follows:

STRICTLY PRIVATE AND CONFIDENTIAL

[It must clearly be noted on the face of the Management Letter that it is a confidential document and must be treated as such, in accordance with Global Fund Policy]

[The Management Letter should state that the auditor acknowledges and agrees that the Management Letter shall be shared with the Global Fund on a confidential basis. The audience of the letter, however, is the PR/SR]

(Name of PR) - MANAGEMENT LETTER FOR THE AUDIT OF FINANCIAL STATEMENTS FOR THE YEAR ENDED (Insert year end date)

[Background information is provided on the applicable auditing framework that was employed in auditing the Financial Statements, for which there is this management letter]

[The purpose of the financial statement audit should be stated here which is the expression of an opinion on the Financial Statements and on the compliance with Grant Agreement including the approved budget and work plan and any amendments thereto as contained in implementation letters. Also, a brief description of the methodology used in carrying out the audit as regards the use of testing as the basis for examining evidence supporting the amounts and disclosures contained in the Financial Statements, inter-alia.]

[An explanation of the purpose of the management letter should be provided in terms of the value-added in its provision to management for the improvement of systems and processes for the organization, thereby aiding the achievement of broader organizational goals.]

[A description of system of grading of the management letter issues or findings should be provided in order that the PR is able to better prioritize implementation of recommendations emanating from findings. The following system of grading is recommended:

Grade I findings are those which are particularly significant and the involvement of management may be required for their resolution. These are high level issues which impact seriously on the achievement of overall grant goals

Grade II findings are those that may have significant impact on the control environment. Here control environment looks at risk factors derived from **management's attitude to risk** as regards operational activities within the PR/Sub-recipient organization.

Grade III findings are those which are less significant than Grade I and II but nevertheless merit attention.

For each finding:

1.0 [Brief heading for finding and Grade 1, 2 or 3 as is applicable]

[Where there is a criteria (or criterion as the case may be) which is the object of non-compliance by the PR/Sub-recipient, then this must be stated or quoted where applicable. A criterion is defined as any law, policy, regulation or framework that an audited entity has to comply with in carrying out its activities. A deviation or complete non-compliance of it would trigger a finding. In some instances, criteria would not be present hence it would not be necessary to state it here.]

1.1 FINDING

[The condition or issue presently obtaining which could have been as a result of non-compliance of a criteria is stated here fully. This must be consistent with the grading level indicated above. Where possible, the reason(s)/rationale for the non-compliance to the criteria or factors responsible for the finding issue should be stated in a separate paragraph or section under FINDING.]

1.2 IMPLICATION

[The effect of the finding both from a financial and non-financial perspective should be clearly stated here as this will provide better insights to the PR/SR entity in formulating a robust management response and action plan for implementation of recommendations.]

1.3 RECOMMENDATION

[Practical recommendations relevant to the findings stated in 1.1 above should be put in this category. Recommendations should be capable of eliminating or reducing the effects identified in 1.2 above (to an acceptable level) such that there will be no negative material impact on grant implementation upon its initiation by PR/SR management.]

1.4 BENEFITS

[The advantages of implementing the recommendations stated in 1.3 above should be highlighted here from a financial and non-financial perspective. The use of financial data in terms of for example, cost savings, should be stated here.]

1.5 MANAGEMENT'S RESPONSE

[PRs/SRs are required to state the extent to which they agree or disagree with the finding indicated above (i.e the Management response should start with a clear **AGREE** or **DISAGREE** statement). This should extend further to whether they agree or disagree with all the other elements to the management letter (i.e. 1.2 to 1.4). These should include reasons for the agreement or disagreement.

As part of the management response the PR should develop an action plan to address any pertinent recommendations emanating from the PR and SR Audits.

Finally, all M/Ls must contain a “**Matters arising from previous audits**” section in tabular form that will serve as a tracking tool in determining the status of implementation of recommendations.]

See below:

MATTERS ARISING FROM PREVIOUS AUDITS

Audit period covered	Issue (i.e. the finding identified)	Recommendations	Status of implementation	Comments
The period covering the audit is stated here: it should follow chronologically from one year to the next	The findings of previous audits are entered here. The findings should be quoted verbatim or reproduced from the relevant management letter	The recommendations related to the findings from the previous column are entered here quoting verbatim from the relevant management letter	<p>The state of implementation is entered here via the following key:</p> <p>Y (Yes) – showing full implementation of recommendations,</p> <p>N (No) - showing that the recommendation remains to be implemented and as such no steps have been taken to commence implementation,</p> <p>P (Partial) – showing that implementation has commenced but is</p>	For N and P categories, an indication of the audit period from when the finding & recommendation was first identified should be stated, inter- alia

Annex 2: Templates for financial reports

EURASION COALITION ON MALE HEALTH

THE SPECIAL PURPOSE SUMMARIZED STATEMENT OF FINANCIAL PERFORMANCE OF THE ORGANIZATION AND SUB-RECIPIENTS FOR THE YEAR ENDED 31 DECEMBER, 2017 (in Euro)

	Budg et	Actual for the Organizat ion	Actual for the Sub- Recipie nts	Total	Vari ance
Outstanding fund balance of the Organization as at 1 January 2017		x	x		
Adjustment to fund balance		x	x		
Adjusted fund balance		x	x		
Revenue					
Disbursements received from the Global Fund		x			
Disbursements received from the Organization			x		
Other gain		x	x	x	
Total revenue	x	x	x	x	x
Human Resources	(x)	(x)	(x)	(x)	(x)
Travel related costs	(x)	(x)	(x)	(x)	(x)
External Professional services	(x)	(x)	(x)	(x)	(x)
Health Products – Pharmaceutical Products	(x)	(x)	(x)	(x)	(x)
Health Products – Non-Pharmaceuticals	(x)	(x)	(x)	(x)	(x)
Health Products – Equipment	(x)	(x)	(x)	(x)	(x)
Procurement and Supply-Chain Management	(x)	(x)	(x)	(x)	(x)
Infrastructure	(x)	(x)	(x)	(x)	(x)
Non-health equipment	(x)	(x)	(x)	(x)	(x)
Communication Material and Publications	(x)	(x)	(x)	(x)	(x)
Programme Administration costs	(x)	(x)	(x)	(x)	(x)
Living Support to Client/Target Population	(x)	(x)	(x)	(x)	(x)
Total expenditures incurred	(x)	(x)	(x)	(x)	(x)
Funds disbursed to sub-recipients, net (Supplementary Schedule 1)		(x)			
Effect of exchange rate changes		(x)	(x)	(x)	
Reconciliation adjustment		(x)	(x)	(x)	
Outstanding fund balance of the Organization as at 31 December 2017		x	x	x	

EURASION COALITION ON MALE HEALTH

THE STATEMENT OF FINANCIAL POSITION OF THE ORGANIZATION AS AT 31 DECEMBER, 2017 (in Euro)

	31.12.2017	31.12.2016
ASSETS		
CURRENT ASSETS		
Cash	X	X
Advances made to sub-recipients	X	X
Advances made to suppliers	X	X
TOTAL CURRENT ASSETS	X	X
NON-CURRENT ASSETS		
IT equipment	X	X
Office equipment	X	X
Intangible assets	X	X
TOTAL NON-CURRENT ASSETS	X	X
TOTAL ASSETS	X	X
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable to suppliers	X	X
TOTAL CURRENT LIABILITIES	X	X
NET ASSETS		
Accumulated from the previous period	X	X
The result of the financial year	X	X
TOTAL NET ASSETS	X	X
TOTAL LIABILITIES AND NET ASSETS	X	X

EURASION COALITION ON MALE HEALTH

SUPPLEMENTARY SCHEDULE 1

SCHEDULE ON MOVEMENTS IN BALANCES OF SUB-RECIPIENTS FOR THE YEAR ENDED 31 DECEMBER, 2017

(in Euro)

Name of Sub-Recipient	Outstanding fund Balance 01.01.2017	Funds received from ECOM	Cash returned to ECOM	Expenditure	Other gain/loss	Outstanding fund Balance 31.12.2017
SR 1	X	X	(X)	(X)	X/(X)	X
SR 2	X	X	(X)	(X)	X/(X)	X
SR 3	X	X	(X)	(X)	X/(X)	X
SR 4	X	X	(X)	(X)	X/(X)	X
SR 5	X	X	(X)	(X)	X/(X)	X
SR 6	X	X	(X)	(X)	X/(X)	X
TOTAL	X	X	(X)	(X)	X/(X)	X

EURASION COALITION ON MALE HEALTH

SUPPLEMENTARY SCHEDULE 2

LIST OF FIXED ASSETS PURCHASED BY ORGANISATION WITH THE GRANT FUNDS as at 31 DECEMBER, 2017

#	Inventory number	Asset description	Purchase date	Put into operation date	Historical cost, EUR	Accumulated depreciation, EUR	Net book value, EUR
1	XXXXXX	XXXXXX	XX-XX-XXXX	XX-XX-XXXX	X	(X)	X
2	XXXXXX	XXXXXX	XX-XX-XXXX	XX-XX-XXXX	X	(X)	X
3	XXXXXX	XXXXXX	XX-XX-XXXX	XX-XX-XXXX	X	(X)	X
4	XXXXXX	XXXXXX	XX-XX-XXXX	XX-XX-XXXX	X	(X)	X
5	XXXXXX	XXXXXX	XX-XX-XXXX	XX-XX-XXXX	X	(X)	X